

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

-----X
In re:

PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.*

(Jointly Administered)

Debtors.¹

-----X
In re:

PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

Case No. 17 BK 3566-LTS

EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO,

Debtor.

-----X
**COVER SHEET TO FORTY-SECOND MONTHLY FEE APPLICATION OF
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF
OCTOBER 1, 2020 THROUGH OCTOBER 31, 2020**

¹ The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	October 1, 2020 through October 31, 2020
Amount of compensation sought as actual, reasonable and necessary:	\$228.60
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$228.60

This is a: X monthly ___ interim ___ final application

This is O&B's forty-second monthly fee application in these cases.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for October 2020.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and
Management Board for Puerto Rico

On February 17th, 2021 sent to:

Counsel for the Oversight Board:

Proskauer Rose LLP
Eleven Times Square
New York, NY 10036
Attn: Martin J. Bienenstock, Esq.,
mbienenstock@proskauer.com
Ehud Barak, Esq., ebarak@proskauer.com

Proskauer Rose LLP
70 West Madison Street, Chicago, IL 60602
Attn: Paul V. Possinger, Esq.,
ppossinger@proskauer.com

Counsel for AAFAF:

O'Melveny & Myers LLP
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New York, NY 10036
Attn: John J. Rapisardi, Esq., jrapisardi@omm.com
Suzanne Uhland, Esq., suhland@omm.com
Diana M. Pérez, Esq., dperez@omm.com

**Counsel for PR Fiscal Agency and Financial
Advisory Authority:**

Marini Pietrantoni Muñoz LLC
MCS Plaza Suite 500, 255 Ponce de León Ave.
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.,
lmardini@mpmlawpr.com
Carolina Velaz-Rivero, Esq., cvelaz@mpmlawpr.com

Office of the United States Trustee District of PR:

Edif. Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
Re: In re: Commonwealth of Puerto Rico
Attn: Monsita Lecaroz, Esq.,
monsita.lecaroz@usdoj.gov

**Counsel for the Official Committee of Unsecured
Creditors:**

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despina, Esq.,
lucdespins@paulhastings.com

Casillas, Santiago & Torres, LLC
El Caribe Office Building, 53 Palmeras Street, Suite
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San Juan, PR 00901-2419
Attn: Juan J. Casillas Ayala, Esq.,
jasillas@cstlawpr.com
Alberto J.E. Añeses Negrón, Esq.,
aaneses@cstlawpr.com

**Counsel for the Official Committee of Retired
Employees:**

Bennazar, García & Millian, C.S.P.
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Hato Rey, PR 00918
Attn: A.J. Bennazar-Zequeira, Esq., ajb@bennazar.org

Jenner & Block LLP
919 Third Ave
New York NY 10022
Attn: Robert Gordon, Esq., rgordong@jenner.com
Richard Levin, Esq., rlevin@jenner.com

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq., csteegen@jenner.com
Melissa Root, Esq., mroot@jenner.com

PR Department of Treasury:

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
Central Accounting, Reylam.Guerra@hacienda.pr.gov
Omar E. Rodríguez-Pérez, CPA, Assistant
Secretary of Central Accounting,
Rodriguez.Omar@hacienda.pr.gov
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary
of Internal Revenue and Tax Policy
angel.pantoja@hacienda.pr.gov
Francisco Parés-Alicea, Secretary of the Treasury,
Francisco.pares@hacienda.pr.gov
Francisco Pena Montanez, CPA, Assistant Secretary of
the Treasury, Francisco.Pena@hacienda.pr.gov

Counsel for the Fee Examiner:

EDGE Legal Strategies, PSC
252 Ponce de León Av, Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo, Esq., elugo@edgelegalpr.com

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler, KStadler@gklaw.com

<u>ERS TITLE III</u>					
<u>Summary of Legal Fees for the Period October 1 through October 31, 2020</u>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Herman D. Bauer	Member	Litigation	\$305.00	0.40	\$ 122.00
Ubaldo. M. Fernandez Barrera	Jr. Member	Litigation	\$220.00	0.60	\$ 132.00
	Totals			1.00	\$ 254.00
	Less: 10% Courtesy discount				\$ (25.40)
SUMMARY OF LEGAL FEES					\$ 228.60
<u>ERS TITLE III</u>					
<u>Summary of Disbursements for the Period October 1 through October 31, 2020</u>					
Description - Expenses			Amounts		
	Totals		\$		-
SUMMARY OF DISBURSEMENTS			\$		-

<u>ERS TITLE III</u>			
<u>Summary of Legal Fees for the Period October 1 through October 31, 2020</u>			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
215	Plan of Adjustment and Disclosure Statem	0.40	122.00
224	Fee Applications O&B	0.60	132.00
			\$ 254.00
	Less: 10% Courtesy Discount		\$ (25.40)
	TOTALS	1.00	\$ 228.60

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$205.74, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$205.74.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández
Ubaldo M. Fernández
O'Neill & Borges LLC
250 Muñoz Rivera Ave., Ste. 800
San Juan, PR 00918-1813
Tel: (787) 282-5786
Fax: (787) 753-8944

Exhibit A

O'NEILL & BORGES LLC

November 4, 2020

FOMB IN RE ERS TITLE III

RE: GENERAL

Enclosed please find our bill for professional services rendered and reimbursable expenses.
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

800 AVE MUNOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

November 4, 2020
Bill #: 382241
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending
October 31, 2020:

Client.Matter: P1704 - 0

RE: GENERAL

Total Professional Services	\$ 254.00
Less Discount	<u>\$ -25.40</u>
Net Professional Services	\$ 228.60
Total Reimbursable Expenses	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 228.60

O'NEILL & BORGES LLC

Client.Matter: P1704 . 0
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
10/09/20	UMF	224	Draft thirty-ninth monthly fee application of O&B for July 2020 in the Title III case of the ERS.	.30	220.00	66.00
10/16/20	UMF	224	Draft fortieth monthly fee application of O&B for the month of August 2020 in the Title III case of the ERS.	.30	220.00	66.00
10/28/20	HDB	215	Revise draft ERS best interest test assumption chart in connection with Second Amended Plan of Adjustment.	.40	305.00	122.00

TOTAL PROFESSIONAL SERVICES \$ 254.00

Less Discount \$ -25.40

NET PROFESSIONAL SERVICES: \$ 228.60

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
HERMANN BAUER	.40	305.00	122.00
UBALDO M. FERNANDEZ BARRERA	.60	220.00	132.00
Total	1.00		\$ 254.00

TOTAL THIS INVOICE \$ 228.60

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. ¹	

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3566-LTS
EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

-----X

**COVER SHEET TO FORTY-THIRD MONTHLY FEE APPLICATION OF
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF
NOVEMBER 1, 2020 THROUGH NOVEMBER 30, 2020**

¹ The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	November 1, 2020 through November 30, 2020
Amount of compensation sought as actual, reasonable and necessary:	\$149.40
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$149.40

This is a: X monthly ___ interim ___ final application

This is O&B's forty-third monthly fee application in these cases.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for November 2020.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and
Management Board for Puerto Rico

On February 19, 2021 sent to:

Counsel for the Oversight Board:

Proskauer Rose LLP
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Counsel for AAFAF:

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Suzanne Uhland, Esq., suhland@omm.com
Diana M. Pérez, Esq., dperez@omm.com

**Counsel for PR Fiscal Agency and Financial
Advisory Authority:**

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Office of the United States Trustee District of PR:

Edif. Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
Re: In re: Commonwealth of Puerto Rico
Attn: Monsita Lecaroz, Esq.,
monsita.lecaroz@usdoj.gov

**Counsel for the Official Committee of Unsecured
Creditors:**

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Casillas, Santiago & Torres, LLC
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Alberto J.E. Añeses Negrón, Esq.,
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**Counsel for the Official Committee of Retired
Employees:**

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Jenner & Block LLP
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PR Department of Treasury:

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
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Omar E. Rodríguez-Pérez, CPA, Assistant
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Rodriguez.Omar@hacienda.pr.gov
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary
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Francisco Parés-Alicea, Secretary of the Treasury,
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Francisco Pena Montanez, CPA, Assistant Secretary of
the Treasury, Francisco.Pena@hacienda.pr.gov

Counsel for the Fee Examiner:

EDGE Legal Strategies, PSC
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San Juan, PR 00918
Attn: Eyck O. Lugo, Esq., elugo@edgelegalpr.com

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler, KStadler@gklaw.com

<u>ERS TITLE III</u>					
<u>Summary of Legal Fees for the Period November 1 through November 30, 2020</u>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Daniel J. Perez Refojos	Associate	Litigation	\$ 190.00	0.80	\$ 152.00
Milagros Marcano Baez	Paralegal	Litigation	\$ 140.00	0.10	\$ 14.00
	Totals			0.90	\$ 166.00
	Less: 10% Courtesy discount				\$ (16.60)
SUMMARY OF LEGAL FEES					\$ 149.40
<u>ERS TITLE III</u>					
<u>Summary of Disbursements for the Period November 1 through November 30, 2020</u>					
Description - Expenses			Amounts		
	Totals		\$		-
SUMMARY OF DISBURSEMENTS			\$		-

<u>ERS TITLE III</u>			
<u>Summary of Legal Fees for the Period November 1 through November 30, 2020</u>			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
218	Employment and Fee Applications	0.80	152.00
219	Docketing	0.10	14.00
			\$ 166.00
	Less: 10% Courtesy Discount		\$ (16.60)
	TOTALS	0.90	\$ 149.40

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$134.46, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$134.46.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández
Ubaldo M. Fernández
O'Neill & Borges LLC
250 Muñoz Rivera Ave., Ste. 800
San Juan, PR 00918-1813
Tel: (787) 282-5786
Fax: (787) 753-8944

Exhibit A

O'NEILL & BORGES LLC

December 4, 2020

FOMB IN RE ERS TITLE III

RE: GENERAL

Enclosed please find our bill for professional services rendered and reimbursable expenses.
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

O'NEILL & BORGES LLC

220 AVE MUNOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

FOMB IN RE ERS TITLE III

December 4, 2020
Bill #: 384149
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending
November 30, 2020:

Client.Matter: P1704 - 0

RE: GENERAL

Total Professional Services	\$ 166.00
Less Discount	<u>\$ -16.60</u>
Net Professional Services	\$ 149.40
Total Reimbursable Expenses	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 149.40

O'NEILL & BORGES LLC

200 AVE MUNOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

Client.Matter: P1704 . 0
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
11/04/20	MMB	219	Docket court notice received by email dated November 2, 2020, regarding order dkt. 1010 setting briefing schedule - H. Bauer, U. Fernandez, D. Pérez.	.10	140.00	14.00
11/13/20	DJP	218	Analyze the Seventh Interim Fee Application of Alvarez & Marsal North America, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor to the Financial Oversight and Management Board of Puerto Rico as Representative of the Employee Retirement System of the Government of the Commonwealth of Puerto Rico from June 1, 2020 Through September 30, 2020, in anticipation of its filing.	.20	190.00	38.00
11/13/20	DJP	218	File the Seventh Interim Fee Application of Alvarez & Marsal North America, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor to the Financial Oversight and Management Board of Puerto Rico as Representative of the Employee Retirement System of the Government of the Commonwealth of Puerto Rico from June 1, 2020 Through September 30, 2020, through the court's electronic filing system.	.20	190.00	38.00
11/13/20	DJP	218	Analyze the Notice of Filing of Seventh Interim Fee Application of Alvarez & Marsal North America, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor to the Financial Oversight and Management Board of Puerto Rico as Representative of the Employee Retirement System of the Government of the Commonwealth of Puerto Rico from June 1, 2020 Through September 30, 2020, in anticipation of its filing.	.20	190.00	38.00

Bill #: 384149

December 4, 2020

11/13/20	DJP	218	File the Notice of Filing of Seventh Interim Fee Application of Alvarez & Marsal North America, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor to the Financial Oversight and Management Board of Puerto Rico as Representative of the Employee Retirement System of the Government of the Commonwealth of Puerto Rico from June 1, 2020 Through September 30, 2020, through the court's electronic filing system.	.20	190.00	38.00
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TOTAL PROFESSIONAL SERVICES	\$ 166.00
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Less Discount	<u>\$ -16.60</u>
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NET PROFESSIONAL SERVICES:	\$ 149.40
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SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
DANIEL J. PEREZ REFOJOS	.80	190.00	152.00
MILAGROS MARCANO BAEZ	.10	140.00	14.00
Total	.90		\$ 166.00

TOTAL THIS INVOICE	\$ 149.40
---------------------------	------------------

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. ¹	

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3566-LTS
EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

-----X

**COVER SHEET TO FORTY-FOURTH MONTHLY FEE APPLICATION OF
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF
DECEMBER 1, 2020 THROUGH DECEMBER 31, 2020**

¹ The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	December 1, 2020 through December 31, 2020
Amount of compensation sought as actual, reasonable and necessary:	\$157.50
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$157.50

This is a: X monthly ___ interim ___ final application

This is O&B's forty-fourth monthly fee application in these cases.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for December 2020.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and
Management Board for Puerto Rico

On February 19, 2021 sent to:

Counsel for the Oversight Board:

Proskauer Rose LLP
Eleven Times Square
New York, NY 10036
Attn: Martin J. Bienenstock, Esq.,
mbienenstock@proskauer.com
Ehud Barak, Esq., ebarak@proskauer.com

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70 West Madison Street, Chicago, IL 60602
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ppossinger@proskauer.com

Counsel for AAFAF:

O'Melveny & Myers LLP
Times Square Tower, 7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq., jrapisardi@omm.com
Suzanne Uhland, Esq., suhland@omm.com
Diana M. Pérez, Esq., dperez@omm.com

**Counsel for PR Fiscal Agency and Financial
Advisory Authority:**

Marini Pietrantoni Muñoz LLC
MCS Plaza Suite 500, 255 Ponce de León Ave.
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.,
lmardini@mpmlawpr.com
Carolina Velaz-Rivero, Esq., cvelaz@mpmlawpr.com

Office of the United States Trustee District of PR:

Edif. Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
Re: In re: Commonwealth of Puerto Rico
Attn: Monsita Lecaroz, Esq.,
monsita.lecaroz@usdoj.gov

**Counsel for the Official Committee of Unsecured
Creditors:**

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despina, Esq.,
lucdespins@paulhastings.com

Casillas, Santiago & Torres, LLC
El Caribe Office Building, 53 Palmeras Street, Suite
1601
San Juan, PR 00901-2419
Attn: Juan J. Casillas Ayala, Esq.,
jasillas@cstlawpr.com
Alberto J.E. Añeses Negrón, Esq.,
aaneses@cstlawpr.com

**Counsel for the Official Committee of Retired
Employees:**

Bennazar, García & Millian, C.S.P.
Union Plaza, PH-A Piso 18, 416 Ave. Ponce de León
Hato Rey, PR 00918
Attn: A.J. Bennazar-Zequeira, Esq., ajb@bennazar.org

Jenner & Block LLP
919 Third Ave
New York NY 10022
Attn: Robert Gordon, Esq., rgordong@jenner.com
Richard Levin, Esq., rlevin@jenner.com

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq., csteegen@jenner.com
Melissa Root, Esq., mroot@jenner.com

PR Department of Treasury:

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
Central Accounting, Reylam.Guerra@hacienda.pr.gov
Omar E. Rodríguez-Pérez, CPA, Assistant
Secretary of Central Accounting,
Rodriguez.Omar@hacienda.pr.gov
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary
of Internal Revenue and Tax Policy
angel.pantoja@hacienda.pr.gov
Francisco Parés-Alicea, Secretary of the Treasury,
Francisco.pares@hacienda.pr.gov
Francisco Pena Montanez, CPA, Assistant Secretary of
the Treasury, Francisco.Pena@hacienda.pr.gov

Counsel for the Fee Examiner:

EDGE Legal Strategies, PSC
252 Ponce de León Av, Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo, Esq., elugo@edgelegalpr.com

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler, KStadler@gklaw.com

<u>ERS TITLE III</u>					
<u>Summary of Legal Fees for the Period December 1 through December 31, 2020</u>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Ubaldo M. Fernandez	Jr. Member	Litigation	\$ 220.00	0.30	\$ 66.00
Daniel J. Perez Refojos	Associate	Litigation	\$ 190.00	0.50	\$ 95.00
Milagros Marcano Baez	Paralegal	Litigation	\$ 140.00	0.10	\$ 14.00
	Totals			0.90	\$ 175.00
	Less: 10% Courtesy discount				\$ (17.50)
SUMMARY OF LEGAL FEES					\$ 157.50
<u>ERS TITLE III</u>					
<u>Summary of Disbursements for the Period December 1 through December 31, 2020</u>					
Description - Expenses			Amounts		
	Totals		\$		-
SUMMARY OF DISBURSEMENTS			\$		-

Summary of Legal Fees for the Period December 1 through December 31, 2020			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
206	Documents Filed on Behalf of the Board	0.50	95.00
219	Docketing	0.10	14.00
224	Fee Applications-O&B	0.30	66.00
			\$ 175.00
	Less: 10% Courtesy Discount		\$ (17.50)
	TOTALS	0.90	\$ 157.50

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$141.75, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$141.75.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández
Ubaldo M. Fernández
O'Neill & Borges LLC
250 Muñoz Rivera Ave., Ste. 800
San Juan, PR 00918-1813
Tel: (787) 282-5786
Fax: (787) 753-8944

Exhibit A

O'NEILL & BORGES LLC

January 7, 2021

FOMB IN RE ERS TITLE III

RE: GENERAL

Enclosed please find our bill for professional services rendered and reimbursable expenses.
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

880 AVE MUNOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

January 7, 2021
Bill #: 385873
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending
December 31, 2020:

Client.Matter: P1704 - 0

RE: GENERAL

Total Professional Services	\$ 175.00
Less Discount	<u>\$ -17.50</u>
Net Professional Services	\$ 157.50
Total Reimbursable Expenses	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 157.50

O'NEILL & BORGES LLC

Client.Matter: P1704 . 0
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
12/04/20	DJP	206	Analyze the Second Interim Application of the Brattle Group, Inc. For Compensation for Services Rendered and Reimbursement of Expenses Incurred as Economic Consultant to Proskauer Rose LLP, as Legal Counsel to and on Behalf of the Financial Oversight and Management Board for Puerto Rico, as Representative of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, for the Tenth Interim Fee Period from June 1, 2020 Through September 30, 2020, in anticipation of its filing.	.30	190.00	57.00
12/04/20	DJP	206	File the Second Interim Application of the Brattle Group, Inc. For Compensation for Services Rendered and Reimbursement of Expenses Incurred as Economic Consultant to Proskauer Rose LLP, as Legal Counsel to and on Behalf of the Financial Oversight and Management Board for Puerto Rico, as Representative of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, for the Tenth Interim Fee Period from June 1, 2020 Through September 30, 2020, through the court's electronic filing system.	.20	190.00	38.00
12/10/20	MMB	219	Docket court notice received by email dated December 10, 2020, regarding order dkt. 2332 setting deadline to file notice of intent to request redaction, redaction request, redacted transcript submission, in connection with transcript of hearing of December 9, 2020 - H. Bauer, U. Fernandez, D. Pérez.	.10	140.00	14.00
12/18/20	UMF	224	Draft O&B's forty-first monthly fee application for the month of September 2020 in the ERS Title III.	.30	220.00	66.00

Bill #: 385873

January 7, 2021

TOTAL PROFESSIONAL SERVICES	\$ 175.00
Less Discount	<u>\$ -17.50</u>
NET PROFESSIONAL SERVICES:	\$ 157.50

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
UBALDO M. FERNANDEZ BARRERA	.30	220.00	66.00
DANIEL J. PEREZ REFOJOS	.50	190.00	95.00
MILAGROS MARCANO BAEZ	.10	140.00	14.00
Total	.90		\$ 175.00

TOTAL THIS INVOICE	\$ 157.50
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UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. ¹	

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3566-LTS
EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

-----X

**COVER SHEET TO FORTY-FIFTH MONTHLY FEE APPLICATION OF
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF
JANUARY 1, 2021 THROUGH JANUARY 31, 2021**

¹ The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	January 1, 2021 through January 31, 2021
Amount of compensation sought as actual, reasonable and necessary:	\$13.05
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$13.05

This is a: X monthly ___ interim ___ final application

This is O&B's forty-fifth monthly fee application in these cases.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for January 2021.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and
Management Board for Puerto Rico

On May 25, 2021 sent to:

Counsel for the Oversight Board:

Proskauer Rose LLP
Eleven Times Square
New York, NY 10036
Attn: Martin J. Bienstock, Esq.,
mbienstock@proskauer.com
Ehud Barak, Esq., ebarak@proskauer.com

Proskauer Rose LLP
70 West Madison Street, Chicago, IL 60602
Attn: Paul V. Possinger, Esq.,
ppossinger@proskauer.com

Counsel for AAFAF:

O'Melveny & Myers LLP
Times Square Tower, 7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq., jrapisardi@omm.com
Suzanne Uhland, Esq., suhland@omm.com
Diana M. Pérez, Esq., dperez@omm.com

**Counsel for PR Fiscal Agency and Financial
Advisory Authority:**

Marini Pietrantoni Muñoz LLC
MCS Plaza Suite 500, 255 Ponce de León Ave.
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.,
lmardini@mpmlawpr.com
Carolina Velaz-Rivero, Esq., cvelaz@mpmlawpr.com

Office of the United States Trustee District of PR:

Edif. Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
Re: In re: Commonwealth of Puerto Rico
Attn: Monsita Lecaroz, Esq.,
monsita.lecaroz@usdoj.gov

**Counsel for the Official Committee of Unsecured
Creditors:**

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despina, Esq.,
lucdespins@paulhastings.com

Casillas, Santiago & Torres, LLC
El Caribe Office Building, 53 Palmeras Street, Suite
1601
San Juan, PR 00901-2419
Attn: Juan J. Casillas Ayala, Esq.,
jcasillas@cstlawpr.com
Alberto J.E. Añeses Negrón, Esq.,
aaneses@cstlawpr.com

**Counsel for the Official Committee of Retired
Employees:**

Bennazar, García & Millian, C.S.P.
Union Plaza, PH-A Piso 18, 416 Ave. Ponce de León
Hato Rey, PR 00918
Attn: A.J. Bennazar-Zequeira, Esq., ajb@bennazar.org

Jenner & Block LLP
919 Third Ave
New York NY 10022
Attn: Robert Gordon, Esq., rgordong@jenner.com
Richard Levin, Esq., rlevin@jenner.com

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq., csteeg@jenner.com
Melissa Root, Esq., mroot@jenner.com

PR Department of Treasury:

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
Central Accounting, Reylam.Guerra@hacienda.pr.gov
Omar E. Rodríguez-Pérez, CPA, Assistant
Secretary of Central Accounting,
Rodriguez.Omar@hacienda.pr.gov
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary
of Internal Revenue and Tax Policy
angel.pantoja@hacienda.pr.gov
Francisco Parés-Alicea, Secretary of the Treasury,
Francisco.pares@hacienda.pr.gov
Francisco Pena Montanez, CPA, Assistant Secretary of
the Treasury, Francisco.Pena@hacienda.pr.gov

Counsel for the Fee Examiner:

EDGE Legal Strategies, PSC
252 Ponce de León Av, Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo, Esq., elugo@edgelegalpr.com

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler, KStadler@gklaw.com

<u>ERS TITLE III</u>					
<u>Summary of Legal Fees for the Period January 1 through January 31, 2021</u>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Milagros Marcano Baez	Paralegal	Litigation	\$ 145.00	0.10	\$ 14.50
	Totals			0.10	\$ 14.50
	Less: 10% Courtesy discount				\$ (1.45)
SUMMARY OF LEGAL FEES					\$ 13.05
<u>ERS TITLE III</u>					
<u>Summary of Disbursements for the Period January 1 through January 31, 2021</u>					
Description - Expenses			Amounts		
	Totals		\$		-
SUMMARY OF DISBURSEMENTS			\$		-

<u>ERS TITLE III</u>			
<u>Summary of Legal Fees for the Period January 1 through January 31, 2021</u>			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
219	Docketing	0.10	14.50
			\$ 14.50
	Less: 10% Courtesy Discount		\$ (1.45)
	TOTALS	0.10	\$ 13.05

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$11.75, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$11.75.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández
Ubaldo M. Fernández
O'Neill & Borges LLC
250 Muñoz Rivera Ave., Ste. 800
San Juan, PR 00918-1813
Tel: (787) 282-5786
Fax: (787) 753-8944

Exhibit A

O'NEILL & BORGES LLC

January 31, 2021

FOMB IN RE ERS TITLE III

RE: GENERAL

Enclosed please find our bill for professional services rendered and reimbursable expenses.
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

O'NEILL & BORGES LLC

200 AVE MUNOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

FOMB IN RE ERS TITLE III

January 31, 2021
Bill #: 393761
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending
January 31, 2021:

Client.Matter: P1704 - 0

RE: GENERAL

Total Professional Services	\$ 14.50
Less Discount	<u>\$ -1.45</u>
Net Professional Services	\$ 13.05
Total Reimbursable Expenses	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 13.05

O'NEILL & BORGES LLC

200 N. AVE. MILAGROS BAEZ, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

Client.Matter: P1704 . 0
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
1/26/21	MMB	219	Docket court notice received by email dated January 22, 2021, regarding order dkt. 1065 setting hearings on ultra vires and lien scope motions, Rule 12 motions - H. Bauer, U. Fernandez, D. Pérez.	.10	145.00	14.50

TOTAL PROFESSIONAL SERVICES \$ 14.50

Less Discount \$ -1.45

NET PROFESSIONAL SERVICES: \$ 13.05

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
MILAGROS MARCANO BAEZ	.10	145.00	14.50
Total	.10		\$ 14.50

TOTAL THIS INVOICE \$ 13.05